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# HOUSE BILL No. 1352

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## DIGEST OF INTRODUCED BILL

**Citations Affected:** None (noncode).

**Synopsis:** Appraisals and assessment reviews. Authorizes a taxpayer that was required to submit an appraisal in an administrative review of the assessment of the taxpayer's property in 2007 to file a claim for reimbursement for the cost of the appraisal. Makes an appropriation.

**Effective:** Upon passage; July 1, 2008.

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**Stutzman**

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January 16, 2008, read first time and referred to Committee on Ways and Means.

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Second Regular Session 115th General Assembly (2008)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2007 Regular Session of the General Assembly.

## HOUSE BILL No. 1352

A BILL FOR AN ACT concerning taxation and to make an appropriation.

*Be it enacted by the General Assembly of the State of Indiana:*

1       SECTION 1. [EFFECTIVE UPON PASSAGE] **IC 6-1.1-15-1 and**  
2       **IC 6-1.1-15-3, both as amended by P.L.1-2008, apply to the review**  
3       **of an assessment of tangible property subject to a notice described**  
4       **in IC 6-1.1-15-1(a) that is received by the taxpayer after December**  
5       **31, 2006.**

6       SECTION 2. [EFFECTIVE UPON PASSAGE] **(a) This SECTION**  
7       **applies to the review of an assessment of tangible property subject**  
8       **to a notice described in IC 6-1.1-15-1(a) that is received by the**  
9       **taxpayer after December 31, 2006.**

10       **(b) A taxpayer that was required by a township assessing official**  
11       **to have an appraisal of the taxpayer's tangible property in order**  
12       **to initiate or prosecute a review of the assessment of the taxpayer's**  
13       **tangible property under IC 6-1.1-15 in 2007 is entitled to**  
14       **reimbursement of the costs incurred to obtain the appraisal.**

15       **(c) A taxpayer may recover the costs incurred to obtain the**  
16       **appraisal by filing, before January 1, 2009, with the township**  
17       **trustee a copy of the taxpayer's invoice or bill for the appraisal.**



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The township trustee shall, without an appropriation being required, issue a warrant to the taxpayer payable from the township's general fund for the amount of the invoice or bill. No interest is payable on the claim.

(d) This SECTION expires July 1, 2009.

SECTION 3. [EFFECTIVE UPON PASSAGE] (a) This SECTION applies to the review of an assessment of tangible property subject to a notice described in IC 6-1.1-15-1(a) that is received by the taxpayer after December 31, 2006.

(b) A taxpayer that was required by:

(1) a county assessing official; or

(2) a county property tax assessment board of appeals;

to have an appraisal of the taxpayer's tangible property in order to initiate or prosecute a review of the assessment of the taxpayer's tangible property under IC 6-1.1-15 in 2007 is entitled to reimbursement of the costs incurred to obtain the appraisal.

(c) A taxpayer may recover the costs incurred to obtain the appraisal by filing, before January 1, 2009, with the county auditor a copy of the taxpayer's invoice or bill for the appraisal. The county auditor shall, without an appropriation being required, issue a warrant to the taxpayer payable from the county general fund for the amount of the invoice or bill. No interest is payable on the claim.

(d) This SECTION expires July 1, 2009.

SECTION 4. [EFFECTIVE JULY 1, 2008] (a) This SECTION applies to the review of an assessment of tangible property subject to a notice described in IC 6-1.1-15-1(a) that is received by the taxpayer after December 31, 2006.

(b) A taxpayer that was required by the Indiana board of tax review to have an appraisal of the taxpayer's tangible property in order to initiate or prosecute a review of the assessment of the taxpayer's tangible property under IC 6-1.1-15 in 2007 is entitled to reimbursement of the costs incurred to obtain the appraisal.

(c) A taxpayer may recover the costs incurred to obtain the appraisal by filing, before January 1, 2009, with the Indiana board of tax review:

(1) a claim on a form prescribed by the state board of accounts; and

(2) a copy of the taxpayer's invoice or bill for the appraisal.

The Indiana board of tax review shall determine if a claim filed under this SECTION is valid and forward all valid claims to the auditor of state for payment under IC 4-8.1-2-7. No interest is

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1 payable on the claim.

2 (d) This SECTION expires July 1, 2009.

3 SECTION 5. [EFFECTIVE JULY 1, 2008] (a) There is  
4 appropriated to the Indiana board of tax review from the state  
5 general fund, for the period beginning July 1, 2008, and ending  
6 June 30, 2009, an amount sufficient to pay all claims submitted and  
7 approved under SECTION 4 of this act.

8 (b) This SECTION expires July 1, 2009.

9 SECTION 6. An emergency is declared for this act.

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